

AMENDMENTS TO THE ABSTRACT OF THE DISCLOSURE

Please amend the Abstract by rewriting same to read as follows.

To encode $[[a]]$ multi-channel digital data ~~with adjustment of~~ by adjusting the number of bits allocated to each channel ~~for to perform~~ entropy coding of the multi-channel data, there is provided a multi-channel encoder $[[(1)]]$ including the ~~number~~ n $[[of]]$ encoders $[[(10_n)]]$ for audio data from the ~~number~~ n $[[of]]$ channels $[[,]]$ and an inter-channel bit allocator $[[(30)]]$ that allocates the number of bits $[[(B_n)]]$ usable for each channel on the basis of the provisional number of in-use bits $[[(b_n)]]$ from each of the encoders $[[(10_n)]]$. Each of the encoders ~~(10_n)~~ makes performs entropy coding on the basis of the provisional number of quantizing steps, outputs the provisional number $[[(b_n)]]$ of in-use bits ~~resulted~~ resulting from summing of a code length of each ~~of units~~ unit of coding, and adjusts the number of in-use bits by updating the quantizing steps correspondingly to the number of bits $[[(B_n)]]$ supplied based on the provisional number of in-use bits $[[(b_n)]]$. Also, the inter-channel bit allocator $[[(30)]]$ allocates the total number of usable bits $[[(S)]]$ as the number of bits $[[(B_n)]]$ determined correspondingly to a ratio of each provisional number of in-use bits $[[(b_n)]]$ with the sum of all the proportional numbers of in-use bits $[[(b_n)]]$.